

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
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STIPULATION AND ORDER RESOLVING MOTION FOR RELIEF FROM STAY
FILED BY TOWER AUTOMOTIVE, INC.

WHEREAS, commencing on October 8, 2005 (the "Petition Date"), the above-captioned Debtors and debtors-in-possession (the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended and in effect as of the Petition Date (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Delphi Chapter 11 Cases").

WHEREAS, on February 2, 2005, Tower Automotive, Inc. and certain of its subsidiaries and affiliates (collectively, "Tower") filed voluntary petitions for relief under the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York (the "Tower Chapter 11 Cases"). The Tower Chapter 11 Cases are jointly administered under Case No. 05-10578 (ALG).

WHEREAS, on July 31, 2006, Tower filed a proof of claim (Claim No. 15221) against Delphi Automotive Systems LLC ("DAS LLC"), one of the Debtors, listing the claims amount as unliquidated (the "Tower Claims").

WHEREAS, the Tower Claims were filed before the applicable claims bar date.

WHEREAS, the Tower Claims seek recovery of transfers allegedly made by Tower to DAS LLC, that Tower alleges are, or may be, avoidable as preferential transfers under section 547 of the Bankruptcy Code.

WHEREAS, the Tower Claims, being filed claims against DAS LLC, are subject to all applicable orders entered in the Delphi Chapter 11 Cases.

WHEREAS, on January 22, 2007, Tower filed its Motion Of Tower Automotive, Inc. For Relief From The Automatic Stay Pursuant To Section 362(d) Of The Bankruptcy Code (the "Motion") (Docket No. 6685).

WHEREAS, subject to and consistent with the provisions of this Stipulation, DAS LLC and Tower wish to resolve the Tower Claims through the claims reconciliation process, rather than through the filing of an adversary proceeding in either the Tower Chapter 11 Cases or the Delphi Chapter 11 Cases.

NOW, THEREFORE, it is hereby agreed, by and between DAS LLC and Tower, that:

1. The filing of the Tower Claims satisfied the requirements of 11 U.S.C. § 546(a) that an action or proceeding be commenced within two years after the entry of the order for relief in the Tower Chapter 11 Cases.
2. The Tower Claims shall be adjudicated through the claims administration process in the Delphi Chapter 11 Cases, as reflected in the Claims Objection Procedures Order.
3. Tower's Motion is rendered moot by this Stipulation and is withdrawn and the Hearing on the Motion is vacated.
4. The Tower Claims may be amended in a manner permitted by applicable bankruptcy law subject to the Debtors' right to object to any amendment on any grounds, including without limitation, that such amendment is untimely.

5. This Stipulation and Order shall not constitute an admission by either party regarding the merits of the Tower Claims or any defenses to such claims.

So Ordered in New York, New York, this 2nd day of February 2007.

/s/Robert D. Drain
Honorable Robert D. Drain
United States Bankruptcy Judge

AGREED TO AND
APPROVED FOR ENTRY:

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